

**ASSEMBLY BILL**

**No. 585**

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**Introduced by Assembly Member Fong**

February 16, 2011

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An act to amend Section 4832.1 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 585, as introduced, Fong. Property taxes: corrections.

Existing property tax law allows the correction of certain errors resulting in incorrect entries on the property tax roll, as provided. Existing law authorizes the auditor to cancel an amount of any tax or special assessment that is understated on the roll by \$5 or less due to a clerical error of the auditor, as provided.

This bill would make a technical, nonsubstantive change to this latter provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 4832.1 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 4832.1. If the amount of any tax or special assessment is
- 4 understated on the roll by five dollars (\$5) or less due to clerical
- 5 error of the auditor, the amount by which such tax or special
- 6 assessment is understated may be canceled by the auditor. After
- 7 cancellation by the auditor, the amount appearing on the roll ~~shall~~
- 8 in each instance *shall* be deemed the correct amount of that tax or

1 special assessment for all purposes and upon payment of that  
2 amount the tax collector shall show the tax or special assessment  
3 as paid in full. The auditor ~~need not~~ *does not need to* note the  
4 cancellation on the roll. Whenever a portion of the rate of any tax  
5 or special assessment is canceled in the manner provided by this  
6 section, written consent of any city attorney shall not be required.

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